

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Plaintiff **TRINITY BKT and TRINITY
FINANCING INVESTMENTS CORP.**

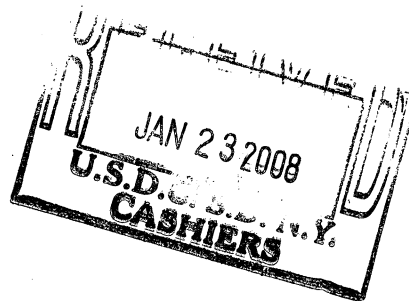
Defendant **INDUSTRIAL ENTERPRISES OF AMERICA
BECKSTEAD and WATTS LLP, JOHN MAZZUO
JAMES MARGULIES and DENNIS O'NEILL and
JORGE TEDES**

JUDGE MARRERO
Case No. **08 CV 0583**


Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiffs (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE



Date: 1/23/08


Signature of Attorney

Attorney Bar Code: **MB5416**